



GOVERNMENTS QUARTERLY REPORT

Quarterly Summary of Federal, State, and Local Tax Revenue

October-December 1986

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BUREAU OF THE CENSUS

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Tax collections of Federal, State, and local governments totaled \$860.3 billion during the 12 months ended with December 1986, an increase of 4.7 percent from the amount collected during the 12 months ended December 1985. Federal tax collections were \$477.8 billion, up 3.7 percent during this period. State tax collections totaled \$233.7 billion, up 5.3 percent this period, and local government taxes amounted to \$148.5 billion, an increase of 6.8 percent. The table below provides a summary by type of tax for the 12 month periods ending December 1986 and December 1985.

During the fourth quarter of calendar 1986, collections of Federal, State, and local taxes amounted to \$226.4 billion. Compared to the corresponding quarter of 1985, this is an increase of \$15.3 billion or 7.3 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social

Table A. Twelve-Month Federal, State, and Local Tax Collections: December 1986 and 1985

Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent change
	1986	1985	
Total	\$860,301	\$821,953	4.7
Individual income	430,757	410,322	5.0
Corporation net income	85,693	80,673	6.2
Property	116,527	109,848	6.1
Customs, general sales and gross receipts	106,313	98,882	7.5
Motor fuel	27,022	25,364	6.5
Tobacco product sales	9,718	9,153	6.2
Alcoholic beverage sales	9,236	8,516	8.5
All other	75,035	79,195	-5.3

Note: Because of rounding, detail may not add to totals.

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security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the fourth quarter of 1986 these Federal "taxes" amounted to \$64.3 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected non-property taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 7 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1985* and *State Government Finances in 1985*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1984-85*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from *The Quarterly Excise Tax Report* and the *Treasury Bulletin* (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1982, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 73 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or -) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government
and by Type of Tax: Fourth Quarter 1986 and Prior Periods

(Millions of dollars)

Period		Level of tax-imposing government		Type of tax							
		Total	Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales
Quarters											
1986:											
4th Quarter	226,433	121,066	105,367	108,503	22,541	39,753	26,636	6,805	2,405	2,263	17,527
3d Quarter	212,550	125,250	87,300	112,649	19,875	25,033	26,497	6,804	2,595	2,214	16,883
2d Quarter	222,997	127,058	95,939	112,777	27,230	23,286	26,967	6,958	2,378	2,421	20,980
1st Quarter	198,321	104,458	93,863	96,828	16,047	28,455	26,213	6,455	2,340	2,338	19,645
1985:											
4th Quarter	211,126	113,150	97,976	101,268	18,538	36,550	25,417	6,200	2,005	1,962	19,186
3d Quarter	198,811	115,519	83,292	104,094	17,670	23,865	24,332	6,403	2,403	2,425	17,619
2d Quarter	217,941	127,049	90,892	110,423	27,149	21,590	24,963	6,478	2,077	2,092	23,169
1st Quarter	194,075	105,080	88,995	94,537	17,316	27,843	24,170	6,283	2,668	2,037	19,221
1984:											
4th Quarter	196,200	106,389	89,811	94,096	17,050	32,734	23,711	6,263	1,837	2,126	18,383
3d Quarter	187,722	110,763	76,959	96,245	18,271	21,565	22,874	6,037	2,359	2,207	18,164
2d Quarter	195,415	112,868	82,547	92,955	26,633	20,213	23,241	5,704	2,191	2,113	22,365
1st Quarter	175,196	93,351	81,845	85,914	13,090	25,831	22,135	5,707	2,149	2,079	18,291
1983:											
4th Quarter	181,036	97,847	83,189	86,941	15,126	31,375	20,896	6,013	2,241	2,049	16,395
3d Quarter	172,499	101,782	70,717	90,885	13,125	20,832	20,261	5,469	2,455	2,356	17,116
2d Quarter	177,365	103,272	74,093	89,754	19,108	18,598	19,931	4,021	2,226	2,079	21,648
1st Quarter	159,013	88,050	70,963	83,957	8,534	22,606	18,255	3,759	1,935	2,058	17,909
1982:											
4th Quarter	162,869	88,075	74,794	81,769	9,527	29,098	17,807	3,856	1,724	2,099	16,989
3d Quarter	160,277	97,994	62,283	90,296	10,003	17,861	17,142	4,023	1,779	2,204	16,969
2d Quarter	186,621	116,568	70,053	97,673	23,774	18,768	17,928	3,925	1,662	2,109	20,782
1st Quarter	159,593	92,655	66,938	79,346	14,217	20,958	17,732	3,745	1,574	1,930	20,091
12 Months Ending											
December 1986	860,301	477,832	382,469	430,757	85,693	116,527	106,313	27,022	9,718	9,236	75,035
September 1986	844,994	469,916	375,078	423,522	81,690	113,324	105,094	26,417	9,318	8,935	76,694
June 1986	831,255	460,185	370,070	414,967	79,485	112,156	102,929	26,016	9,126	9,146	77,430
March 1986	826,199	460,176	366,023	412,613	79,404	110,460	100,925	25,536	8,825	8,817	79,619
December 1985	821,953	460,798	361,155	410,322	80,673	109,848	98,882	25,364	9,153	8,516	79,195
September 1985	807,056	454,037	353,019	403,150	79,185	106,032	97,176	25,427	9,014	8,680	78,392
June 1985	795,967	449,281	346,686	395,301	79,786	103,732	95,718	25,061	8,970	8,462	78,937
March 1985	773,441	435,100	338,341	377,833	79,270	102,355	93,996	24,287	9,084	8,483	78,133
December 1984	754,533	423,371	331,162	369,210	75,044	100,343	91,961	23,711	8,536	8,525	77,203
September 1984	739,369	414,829	324,540	362,055	73,120	98,984	89,146	23,461	8,940	8,448	75,215
June 1984	724,146	405,848	318,298	356,695	67,974	98,251	86,533	22,893	9,036	8,597	74,167
March 1984	706,096	396,252	309,844	353,494	60,449	96,636	83,223	21,210	9,071	8,563	73,450
December 1983	689,913	390,951	298,962	351,537	55,893	93,411	79,343	19,262	8,857	8,542	73,068
September 1983	671,746	381,179	290,567	346,365	50,294	91,134	76,254	17,105	8,340	8,592	73,662
June 1983	659,524	377,391	282,133	345,776	47,172	88,163	73,135	15,659	7,664	8,440	73,515
March 1983	668,780	390,687	278,093	353,695	51,838	88,333	71,132	15,563	7,100	8,470	72,649
December 1982	669,360	395,292	274,068	349,084	57,521	86,685	70,609	15,549	6,739	8,342	74,831
September 1982	676,246	405,125	271,121	350,059	63,078	85,772	70,135	15,603	6,683	8,359	76,557
June 1982	679,056	412,173	266,883	348,556	67,992	83,502	69,788	15,442	6,624	8,459	78,693
March 1982	682,961	421,579	261,382	347,165	75,366	80,376	68,613	15,064	6,668	8,432	81,277

Note: Because of rounding, detail may not add to totals.

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Table 2. Federal Government Tax Revenue, by Type of Tax: Fourth Quarter 1986 and Prior Periods

(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
Quarters											
1986:											
4th Quarter	121,066	88,829	17,981	3,493	2,898	1,151	1,423	1,262	1,301	1,830	898
3d Quarter	125,250	94,327	15,897	3,835	2,769	1,379	1,387	1,261	1,183	1,819	1,393
2d Quarter	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st Quarter	104,458	78,092	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	1,922
1985:											
4th Quarter	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3d Quarter	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	514
2d Quarter	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1st Quarter	105,080	76,875	12,949	2,953	2,935	3 ¹ ,602	1,239	1,170	1,703	1,539	2,115
1984:											
4th Quarter	106,389	77,470	13,590	3,079	2,878	3 ² 726	1,297	1,169	3,680	1,546	954
3d Quarter	110,763	79,759	14,755	3,308	2,678	1,233	1,431	1,303	3,167	1,483	1,646
2d Quarter	112,868	75,725	20,690	3,005	2,517	1,127	1,341	926	3,760	1,521	2,256
1st Quarter	93,351	68,966	9,593	2,607	2,587	1,156	1,359	998	2,761	1,581	1,743
1983:											
4th Quarter	97,847	71,504	11,857	2,543	2,932	1,148	1,250	1,264	3,059	1,425	865
3d Quarter	101,782	76,158	10,237	2,577	2,302	1,362	1,634	805	3,978	1,626	1,103
2d Quarter	103,272	74,197	14,499	2,304	1,175	1,137	1,286	942	4,405	1,481	1,846
1st Quarter	88,050	70,353	5,263	1,736	1,162	1,002	1,331	715	4,011	1,402	1,075
1982:											
4th Quarter	88,075	68,230	7,023	2,110	1,145	639	1,362	485	4,866	1,544	671
3d Quarter	97,994	77,446	7,168	2,210	1,265	685	1,491	479	4,456	1,900	894
2d Quarter	116,568	83,521	19,133	2,177	1,237	612	1,353	471	4,707	1,940	1,417
1st Quarter	92,655	67,044	10,676	2,173	1,226	589	1,227	576	5,808	2,268	1,066
12 Months Ending											
December 1986	477,832	352,598	66,267	13,747	11,925	4,942	5,910	5,035	4,531	7,136	5,741
September 1986	469,916	347,092	63,144	13,420	11,591	4,608	5,601	5,047	6,781	6,957	5,675
June 1986	460,185	339,361	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,796
March 1986	460,176	337,988	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	5,892
December 1985	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
September 1985	454,037	330,918	61,331	12,176	11,614	4,483	5,376	4,898	10,612	6,422	6,207
June 1985	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
March 1985	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971
December 1984	423,371	301,920	58,628	11,999	10,660	4,242	5,428	4,396	13,368	6,131	6,599
September 1984	414,829	295,954	56,895	11,463	10,714	4,664	5,381	4,491	12,747	6,010	6,510
June 1984	405,848	292,353	52,377	10,732	10,338	4,793	5,584	3,993	13,558	6,153	5,967
March 1984	396,252	290,825	46,186	10,031	8,996	4,803	5,529	4,009	14,203	6,113	5,557
December 1983	390,951	292,212	41,856	9,160	7,571	4,649	5,501	3,726	15,453	5,934	4,889
September 1983	381,179	288,938	37,022	8,727	5,784	4,140	5,613	2,947	17,260	6,053	4,695
June 1983	377,391	290,226	33,953	8,360	4,747	3,463	5,470	2,621	17,738	6,327	4,486
March 1983	390,687	299,550	38,587	8,233	4,809	2,938	5,537	2,150	18,040	6,786	4,057
December 1982	395,292	296,241	44,000	8,670	4,873	2,525	5,433	2,011	19,837	7,652	4,050
September 1982	405,125	298,111	49,207	8,917	4,950	2,539	5,439	2,075	21,755	7,991	4,141
June 1982	412,173	297,601	54,020	9,051	4,893	2,536	5,574	2,218	24,224	7,949	4,107
March 1982	421,579	296,964	61,061	8,965	4,740	2,562	5,563	2,188	27,975	7,672	3,889

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

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**Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Fourth Quarter 1986 and Prior Periods**

(Millions of dollars)

Period		Level of tax-imposing government		Type of tax									
		Total	State	Local	Individual income	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
Quarters													
1986:													
4th Quarter	105,367	57,674	47,693	19,674	4,560	39,753	23,143	3,907	1,254	840	2,110	10,126	
3d Quarter	87,300	54,471	32,829	18,322	3,978	25,033	22,662	4,035	1,216	827	2,036	9,191	
2nd Quarter	95,939	64,597	31,342	21,427	6,399	23,286	23,654	3,656	1,212	886	2,515	12,904	
1st Quarter	93,863	57,198	36,665	18,736	4,489	28,455	23,107	3,499	1,094	773	2,325	11,385	
1985:													
4th Quarter	97,976	54,047	43,929	17,945	3,680	36,550	22,251	3,636	1,188	848	1,927	9,951	
3d Quarter	83,292	52,146	31,146	17,498	3,751	23,865	21,093	3,653	1,163	816	1,941	9,512	
2d Quarter	90,892	62,132	28,760	20,446	6,276	21,590	22,058	3,427	1,162	861	2,404	12,668	
1st Quarter	88,995	53,801	35,194	17,662	4,367	27,843	21,217	3,348	1,066	798	2,142	10,552	
1984:													
4th Quarter	89,840	50,130	39,710	16,626	3,460	32,734	20,632	3,385	1,140	829	1,739	9,295	
3d Quarter	76,959	48,705	28,254	16,486	3,516	21,565	19,566	3,359	1,126	776	1,750	8,815	
2d Quarter	82,547	58,165	26,143	17,230	5,943	20,213	20,236	3,187	1,064	772	1,985	11,917	
1st Quarter	81,845	49,239	32,809	16,948	3,497	25,831	19,528	3,120	993	720	1,967	9,241	
1983:													
4th Quarter	83,189	45,619	37,570	15,437	3,269	31,375	18,353	3,081	1,093	799	1,531	8,251	
3d Quarter	70,717	43,497	27,220	14,727	2,888	20,832	17,684	3,167	1,093	722	1,596	8,008	
2d Quarter	74,093	49,849	24,244	15,557	4,609	18,598	17,627	2,846	1,089	793	1,996	10,978	
1st Quarter	70,963	42,325	28,638	13,604	3,271	22,606	16,519	2,597	933	727	1,853	8,853	
1982:													
4th Quarter	74,794	40,240	34,554	13,539	2,504	29,098	15,697	2,711	1,085	737	1,427	7,996	
3d Quarter	62,283	38,821	23,462	12,850	2,835	17,861	14,932	2,758	1,094	713	1,487	7,753	
2d Quarter	70,053	46,076	23,977	14,152	4,641	18,768	15,751	2,688	1,050	756	1,892	10,355	
1st Quarter	66,938	40,023	26,695	12,302	3,541	20,958	15,559	2,519	985	703	1,889	8,482	
12 Months Ending													
December 1986	382,469	233,940	148,529	78,159	19,426	116,527	92,566	15,097	4,776	3,326	8,986	43,606	
September 1986	375,078	230,313	144,765	76,430	18,546	113,324	91,674	14,826	4,710	3,334	8,803	43,431	
June 1986	371,070	227,988	143,082	75,606	18,319	112,156	90,105	14,444	4,657	3,323	8,708	43,752	
March 1986	366,023	225,523	140,500	74,625	18,196	110,460	88,509	14,215	4,607	3,298	8,597	43,516	
December 1985	361,155	222,126	139,029	73,551	18,074	109,848	86,619	14,064	4,579	3,323	8,414	42,683	
September 1985	353,019	218,209	134,810	72,232	17,854	106,032	85,000	13,813	4,531	3,304	8,226	42,027	
June 1985	346,686	214,768	131,918	71,220	17,619	103,732	83,473	13,519	4,494	3,264	8,035	41,330	
March 1985	338,341	210,801	129,301	68,004	17,286	102,355	81,651	13,279	4,396	3,175	7,616	40,579	
December 1984	331,162	206,210	126,916	67,290	16,416	100,343	79,962	13,051	4,294	3,097	7,441	39,268	
September 1984	324,540	201,728	124,776	66,101	16,225	98,984	77,683	12,747	4,276	3,067	7,233	38,224	
June 1984	318,298	196,520	123,742	64,342	15,597	98,251	75,801	12,555	4,243	3,013	7,079	37,417	
March 1984	309,844	188,204	121,843	62,669	14,263	96,636	73,192	12,214	4,268	3,034	7,090	36,478	
December 1983	298,962	181,290	117,672	59,325	14,037	93,411	70,183	11,691	4,208	3,041	6,976	36,090	
September 1983	290,567	175,911	114,656	57,427	13,272	91,134	67,527	11,321	4,200	2,979	6,872	35,835	
June 1983	282,133	171,235	110,898	55,550	13,219	88,163	64,775	10,912	4,201	2,970	6,763	35,580	
March 1983	278,093	167,462	110,631	54,145	13,251	88,333	62,899	10,754	4,162	2,933	6,659	34,957	
December 1982	274,068	165,160	108,688	52,843	13,521	86,685	61,939	10,676	4,214	2,909	6,695	34,586	
September 1982	271,121	163,382	107,519	51,948	13,871	85,772	61,218	10,653	4,144	2,920	6,585	34,010	
June 1982	266,883	161,944	104,719	50,955	13,972	83,502	60,737	10,549	4,088	2,885	6,475	33,720	
March 1982	261,382	159,873	101,289	50,201	14,305	80,376	59,648	10,324	4,106	2,869	6,290	33,263	

¹Local government collections are included with "Individual income."

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1984-85. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1986 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended December			Area	Area population, 1980 ¹	Collections, 12 months ended December		
		1986	1985	Percent change			1986	1985	Percent change
Alabama									
Jefferson County	671,197	150.8	133.3	13.1	Iowa	303,170	204.8	189.3	8.2
Mobile County	364,379	52.7	62.0	-15.0	Polk County				
Arizona									
Maricopa County	1,508,030	(NA)	(NA)	(NA)	Kansas	366,531	220.9	247.0	-10.6
Pima County	531,263	461.3	261.1	276.7	Sedgwick County				
Arkansas									
Pulaski County	340,613	101.7	95.7	6.3	Kentucky	684,793	188.0	191.9	-2.1
California									
Alameda County	1,105,379	(NA)	458.8	(NA)	Louisiana				
Contra Costa County	657,252	(NA)	295.9	(NA)	East Baton Rouge Parish	366,164	58.5	55.0	6.3
Fresno County	515,013	219.5	205.0	7.1	Jefferson Parish	454,592	103.2	103.1	.1
Kern County :	403,089	346.1	324.8	6.5	Orleans Parish	557,482	124.0	132.6	-6.5
Los Angeles County	7,477,657	3,129.3	3,164.0	-1.1	Maryland				
Monterey County	290,444	120.4	111.2	8.3	Anne Arundel County	370,775	182.0	168.1	8.3
Orange County	1,931,570	1,125.9	1,064.9	5.7	Baltimore City	786,775	279.5	273.1	2.3
Riverside County	663,923	430.6	352.4	22.2	Baltimore County	655,615	335.2	325.8	2.9
Sacramento County	783,381	319.5	269.7	18.5	Montgomery County	579,053	505.7	465.8	8.6
San Bernardino County	893,157	422.6	380.3	11.1	Prince Georges County	665,071	292.9	277.3	5.6
San Diego County	1,861,846	936.6	819.8	14.2	Massachusetts				
San Francisco County	678,974	412.5	361.8	14.0	Bristol County	474,641	197.7	197.3	.2
San Joaquin County	347,342	149.8	136.1	10.0	Essex County	633,632	374.0	394.1	-5.1
San Mateo County	588,164	(NA)	324.6	(NA)	Hampden County	443,018	170.5	157.3	8.4
Santa Barbara County	298,660	163.5	148.2	10.3	Middlesex County	1,367,034	992.9	966.9	2.7
Santa Clara County	1,295,071	879.3	777.6	13.1	Norfolk County	606,587	402.9	356.1	13.1
Ventura County	529,899	(NA)	287.3	(NA)	Plymouth County	405,437	216.2	197.8	9.3
Colorado					Suffolk County	650,142	459.9	413.6	11.2
Denver County	491,396	282.7	273.7	3.3	Worcester County	646,352	278.6	293.0	-4.9
El Paso County	309,424	159.0	143.2	11.0	Michigan				
Jefferson County	371,741	218.0	197.4	10.5	Genesee County	450,449	303.5	266.4	13.9
Connecticut					Ingham County	272,437	156.0	179.0	-12.9
Fairfield County	807,143	809.2	770.2	5.1	Kent County	444,506	264.0	277.7	-4.9
Hartford County	807,766	701.2	612.7	14.5	Macomb County	694,600	524.1	507.7	3.2
New Haven County	761,337	568.3	575.1	-1.2	Oakland County	1,011,793	975.5	891.4	9.4
Delaware					Washtenaw County	264,748	234.2	193.6	21.0
New Castle County	398,115	126.7	112.0	13.1	Wayne County	2,337,240	1,284.7	1,284.3	.0
Dist. of Columbia					Minnesota				
Washington, DC	637,651	508.9	459.5	10.8	Hennepin County	941,411	879.0	798.6	10.1
Florida					Ramsey County	459,784	331.4	304.7	8.7
Broward County	1,014,043	733.1	459.6	259.5	Missouri				
Dade County	1,625,979	1,070.1	1,048.9	2.0	Jackson County	629,180	261.2	255.1	2.4
Duval County	570,981	194.9	196.8	-.9	St Louis City	974,815	332.9	309.8	7.5
Hillsborough County	646,960	155.5	353.3	256.0	St Louis County	453,085	119.0	97.3	22.3
Orange County	471,660	309.6	240.7	28.6	Nebraska				
Palm Beach County	573,125	587.0	478.0	22.8	Douglas County	397,884	252.1	229.2	10.0
Pinellas County	728,409	363.7	394.7	-7.9	Nevada				
Polk County	321,652	116.5	99.9	16.6	Clark County	461,816	132.7	140.2	-5.4
Georgia					New Jersey				
De Kalb County	483,024	278.0	238.2	16.7	Bergen County	845,385	805.5	757.6	6.3
Fulton County	589,904	487.4	412.1	18.3	Burlington County	362,542	216.0	192.7	12.1
Hawaii					Camden County	471,650	307.6	307.3	.1
Honolulu County	762,874	252.0	237.7	6.0	Essex County	850,451	651.1	600.7	8.4
Illinois					Hudson County	556,972	360.8	329.2	9.6
Cook County	5,253,190	3,403.2	3,187.0	6.8	Mercer County	307,863	245.1	231.2	6.0
Du Page County	658,177	543.7	497.3	9.3	Middlesex County	595,893	509.3	477.0	6.8
Kane County	278,405	146.3	142.4	2.7	Monmouth County	503,173	446.3	396.5	12.6
Lake County	440,372	333.8	301.2	10.8	Morris County	407,630	418.6	390.0	7.3
St Clair County	265,469	(NA)	57.8	(NA)	Ocean County	346,038	305.4	260.0	17.5
Will County	324,460	181.3	162.3	11.7	Passaic County	447,585	292.7	276.0	6.1
Indiana					Union County	504,094	440.2	371.4	18.5
Allen County	294,335	122.6	115.4	6.3	New Mexico				
Lake County	522,965	(NA)	293.8	(NA)	Bernalillo County	419,700	107.8	106.4	1.3
Marion County	765,233	(NA)	(NA)	(NA)	New York				
					Albany County	285,909	145.7	134.3	8.5
					Erie county	1,015,472	719.9	615.9	16.9

See footnotes at end of table.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1986
and Prior Periods—Con.

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended December			Area	Area population, 1980 ¹	Collections, 12 months ended December		
		1986	1985	Percent change			1986	1985	Percent change
New York—Con.									
Monroe County	702,238	447.6	460.7	-2.8	Pennsylvania—Con				
Nassau County	1,321,582	1,583.4	1,312.7	20.6	Philadelphia County	1,688,210	505.5	475.4	6.3
New York City	7,071,030	4,951.8	4,456.1	11.1	Westmoreland County	392,294	126.1	119.4	5.6
Oneida County	253,466	117.4	113.8	3.1	York County	312,963	97.1	90.1	7.8
Onondaga County	463,324	373.4	354.9	5.2	Rhode Island				
Suffolk County	1,284,231	1,726.7	1,601.6	7.8	Providence County	571,349	368.5	333.8	10.4
Westchester County	866,599	1,072.0	984.5	8.9	South Carolina				
North Carolina									
Guilford County	317,154	137.6	102.1	34.8	Charleston County	277,308	99.0	102.7	-3.6
Mecklenburg County	404,270	224.8	233.6	-3.8	Greenville County	287,913	101.1	95.8	5.5
Wake County	300,833	151.9	141.0	7.7	Richland County	267,823	(NA)	(NA)	(NA)
Ohio									
Cuyahoga County	1,498,295	816.9	804.6	1.5	Tennessee				
Franklin County	869,109	472.9	455.6	3.8	Davidson County	477,811	175.8	140.3	25.4
Hamilton County	873,136	416.0	414.1	.5	Hamilton County	287,740	253.5	249.6	1.5
Lorain County	274,909	103.8	105.4	-1.6	Knox County	319,694	99.3	95.4	4.1
Lucas County	471,741	219.2	206.5	6.1	Shelby County	777,113	284.7	260.7	9.2
Mahoning County	289,487	81.1	84.7	-4.2	Texas				
Montgomery County	571,697	258.1	253.4	1.8	Bexar County	988,800	328.7	262.3	25.3
Stark County	378,823	120.8	120.0	.7	Dallas County	1,556,549	1,224.4	1,183.5	3.5
Summit County	524,472	233.3	225.8	3.3	El Paso County	479,899	126.1	122.6	2.9
Oklahoma									
Oklahoma County	568,933	202.9	166.6	21.8	Harris County	2,409,544	1,870.4	2,076.6	-9.9
Tulsa County	470,593	177.9	173.3	2.7	Tarrant County	860,880	(NA)	259.5	(NA)
Oregon									
Multnomah County	562,640	450.7	450.7	.0	Travis County	419,335	289.6	311.6	-7.1
Pennsylvania									
Allegheny County	1,450,085	653.8	602.2	8.6	Utah				
Berks County	312,509	90.7	88.9	2.0	Salt Lake County	619,066	327.1	295.1	10.8
Bucks County	479,211	288.1	269.0	7.1	Virginia				
Chester County	316,660	89.1	103.4	-13.8	Fairfax County	596,901	570.5	567.6	.5
Delaware County	555,007	207.7	198.6	4.6	Norfolk city	266,979	83.5	68.1	22.7
Erie County	279,780	109.9	105.5	4.2	Washington				
Lancaster County	362,346	61.8	59.0	4.7	King County	1,269,749	671.2	618.3	8.5
Lehigh County	273,582	109.3	109.2	.0	Pierce County	485,643	179.7	180.1	-.2
Luzerne County	343,079	73.3	69.0	6.3	Snohomish County	337,016	138.6	125.7	10.3
Montgomery County	643,621	331.9	323.8	2.5	Spokane County	341,835	110.3	104.2	5.9
NA Not available.									
¹ Population data are from the 1980 Decennial Census.									
² Reflects change in collection cycle.									
Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."									

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes: December 1986 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	4th quarter 1986 (thousand dollars)	12-month periods			4th quarter 1986 (thousand dollars)	12-month periods		
		Year ended Dec. 1986 (thousand dollars)	Percent change from—			Year ended Dec. 1986 (thousand dollars)	Year ended Sept. 1986	Year ended Dec. 1985
United States, total ²	57,674,268	233,939,515	1.6	5.3	19,079,798	76,619,466	.7	6.5
Alabama	799,150	3,109,697	2.6	4.6	220,970	858,854	2.4	6.4
Alaska	179,631	1,364,053	-14.8	-29.6	(X)	(X)	(X)	(X)
Arizona	865,258	3,337,364	1.4	8.3	373,813	1,488,419	-1.3	4.7
Arkansas	430,094	1,831,515	.9	3.1	174,608	703,602	.7	1.4
California	7,643,185	31,702,864	1.6	6.0	2,266,001	10,141,997	-2.6	1.2
Colorado	630,718	2,384,819	1.6	4.8	178,451	731,435	-.6	-.6
Connecticut	956,918	3,974,557	2.2	8.1	456,807	1,744,178	3.5	11.7
Delaware	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
Florida	2,285,584	9,467,069	-.8	8.2	1,263,093	5,250,393	-2.3	7.9
Georgia	1,217,565	5,057,148	1.4	6.9	427,191	1,700,313	1.2	6.0
Hawaii	389,510	1,575,602	3.2	12.4	187,620	777,962	1.3	10.0
Idaho	200,905	787,822	2.3	6.7	75,306	281,210	5.5	18.2
Illinois	2,446,964	10,017,336	1.9	6.3	926,753	3,446,978	1.5	6.0
Indiana	1,088,848	4,625,837	1.3	3.2	480,055	2,224,610	3.3	3.1
Iowa	644,527	2,517,401	2.8	6.4	224,341	805,150	3.6	3.7
Kansas	517,614	1,981,263	2.5	.4	188,597	638,623	8.2	14.3
Kentucky	935,340	3,307,796	2.2	5.4	224,108	883,797	-.6	3.9
Louisiana	868,967	3,560,283	.0	-6.5	263,279	1,111,178	-1.6	-6.3
Maine	293,123	1,164,527	2.4	10.5	108,522	407,099	3.0	9.4
Maryland	1,182,317	4,867,280	3.0	8.4	329,897	1,239,869	2.1	9.0
Massachusetts	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan	2,858,909	10,021,963	6.2	11.3	723,339	2,841,292	3.0	9.5
Minnesota	1,416,093	5,161,478	3.2	-.8	367,988	1,395,994	1.5	3.4
Mississippi	502,888	1,938,898	.9	3.2	250,886	1,021,569	-1.0	2.4
Missouri	936,525	3,765,356	2.5	7.9	405,021	1,590,402	1.6	7.9
Montana	125,339	609,895	-1.5	-3.0	(X)	(X)	(X)	(X)
Nebraska	277,666	1,169,298	2.3	10.9	97,613	364,072	2.8	6.7
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(X)
New Hampshire	100,177	487,593	-4.3	.3	(X)	(X)	(X)	14.2
New Jersey	2,255,977	8,715,819	2.4	7.7	769,314	2,783,860	3.4	
New Mexico	398,337	1,526,051	1.4	5.4	174,555	660,135	2.6	7.6
New York ³	6,034,836	23,632,680	2.8	6.3	1,289,786	5,021,594	2.2	9.7
North Carolina	1,501,126	5,901,461	3.4	9.7	367,604	1,420,634	1.7	9.6
North Dakota	125,009	566,375	-3.8	-13.3	48,226	179,927	-.3	-.4
Ohio	2,124,564	8,894,668	1.0	4.8	738,987	2,888,402	1.7	7.2
Oklahoma	620,676	2,754,395	-3.9	-8.7	148,340	634,836	-2.3	-.6
Oregon	555,284	1,989,399	2.7	-3.2	(X)	(X)	(X)	(X)
Pennsylvania	2,391,613	11,008,935	1.3	5.4	893,533	3,429,830	2.5	9.5
Rhode Island	253,825	959,624	2.0	7.4	89,470	337,725	4.4	20.0
South Carolina	870,272	3,154,454	4.6	17.0	341,852	1,202,562	6.8	25.4
South Dakota	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tennessee	804,478	3,423,170	2.1	8.2	502,332	1,936,270	1.9	7.2
Texas	2,389,326	10,981,990	-2.5	-5.5	1,005,168	4,320,725	-2.2	.0
Utah	326,381	1,610,279	-1.0	12.5	142,045	741,522	-.2	19.2
Vermont	136,730	522,304	3.0	7.1	28,699	101,849	.8	8.1
Virginia	1,332,292	5,061,382	2.7	9.8	273,067	1,071,603	2.8	11.5
Washington	1,476,998	5,459,506	2.5	11.2	822,949	3,242,637	1.9	11.4
West Virginia	465,924	1,837,324	2.6	4.1	208,607	813,108	1.7	2.7
Wisconsin	1,462,078	5,550,339	3.1	6.6	422,283	1,587,687	2.6	6.8
Wyoming	167,787	670,687	-6.5	-18.3	38,372	164,483	-6.9	-13.7
Exhibit: Dist. of Columbia	319,480	1,766,995	1.6	10.2	96,155	389,830	1.9	10.1

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1986 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	4th quarter 1986 (thousand dollars)	12-month periods			4th quarter 1986 (thousand dollars)	12-month periods		
		Year ended Dec. 1986 (thousand dollars)	Percent change from—			Year ended Dec. 1986 (thousand dollars)	Percent change from—	
Year ended Sept. 1986	Year ended Dec. 1985	Year ended Sept. 1986	Year ended Dec. 1985	Year ended Sept. 1986	Year ended Dec. 1985	Year ended Sept. 1986	Year ended Dec. 1985	Year ended Sept. 1986
United States, total ²	3,834,031	14,836,960	1.6	6.7	1,204,768	4,584,057	1.4	4.2
Alabama	66,883	248,193	.9	-1.6	18,612	72,681	.9	.9
Alaska	8,906	34,130	-1.7	-7.1	2,422	9,869	6.4	72.7
Arizona	75,296	294,109	5.9	26.5	12,761	50,841	1.0	.6
Arkansas	52,264	200,753	.8	13.9	16,434	63,442	.2	.5
California	315,832	1,227,324	2.1	4.5	65,606	266,031	.1	.9
Colorado	77,027	244,409	15.7	32.0	16,191	57,260	14.9	64.0
Connecticut	68,974	252,637	1.8	9.0	22,601	88,073	.6	-.5
Delaware	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Florida	171,464	707,830	-6.2	.4	84,968	302,475	5.2	5.8
Georgia	93,957	387,570	-1.3	-.4	22,964	91,841	1.2	3.6
Hawaii	11,577	46,631	1.1	18.8	4,505	20,728	-2.3	9.2
Idaho	22,593	79,563	1.9	2.0	2,400	9,950	.3	.3
Illinois	171,098	676,504	1.2	-.8	67,281	230,523	6.0	30.9
Indiana	93,486	369,141	-2.8	-5.9	19,430	75,015	-1.1	-3.7
Iowa	69,392	248,602	3.3	25.9	20,534	77,788	3.4	25.3
Kansas	38,642	153,857	1.1	2.3	15,612	63,039	-1.2	26.9
Kentucky	75,302	237,907	13.6	23.9	4,869	18,325	.5	-.5
Louisiana	90,296	385,275	4.6	13.8	20,719	82,182	.0	-2.7
Maine	24,467	93,571	1.2	4.2	9,908	39,676	-2.5	21.8
Maryland	77,923	314,732	.7	4.9	17,561	66,024	.6	-2.6
Massachusetts	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan	218,207	707,456	9.5	13.4	77,268	248,964	7.8	2.6
Minnesota	87,802	344,738	.9	1.6	26,159	122,233	.1	39.8
Mississippi	35,911	152,860	-1.1	.6	18,755	58,958	8.9	25.3
Missouri	56,384	215,725	.8	3.8	20,620	82,464	.2	.1
Montana	22,809	83,354	3.6	3.3	3,388	12,731	-.1	-5.4
Nebraska	39,766	155,951	.8	16.6	9,375	34,812	7.8	23.8
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	8,919	59,269	-16.4	-21.3	5,166	29,454	-10.1	-10.7
New Jersey	89,180	348,820	2.3	9.0	53,706	212,011	.0	-1.6
New Mexico	31,728	137,197	-1.5	17.7	4,822	16,187	8.8	13.9
New York	123,127	484,865	-1.8	1.5	103,209	410,017	-.6	-4.4
North Carolina	140,918	488,844	8.3	19.3	4,314	16,558	1.3	1.8
North Dakota	15,583	48,641	-.6	-13.9	3,050	11,651	.9	-3.6
Ohio	160,355	688,946	1.9	11.6	46,577	181,146	.2	-1.6
Oklahoma	49,302	204,125	-1.7	3.3	18,590	74,693	-.7	-.2
Oregon	36,937	140,022	2.9	9.6	18,542	77,897	-1.8	23.1
Pennsylvania	181,998	655,881	2.6	4.4	59,567	231,616	-.5	-2.5
Rhode Island	19,981	51,854	6.1	3.9	7,569	29,038	-.7	.5
South Carolina	63,994	256,495	1.4	3.5	7,462	30,028	.1	.8
South Dakota	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tennessee	120,672	429,829	6.8	31.1	20,450	80,615	.0	.4
Texas	218,218	992,304	-3.9	-2.1	93,938	375,759	-1.7	-1.0
Utah	29,451	130,543	-.6	12.0	6,328	16,417	22.0	23.0
Vermont	9,757	39,104	-1.4	2.8	3,093	12,036	.3	-3.9
Virginia	108,498	354,772	7.8	9.4	4,578	17,361	.8	1.4
Washington	111,638	430,163	1.2	12.1	32,587	121,934	6.1	21.1
West Virginia	40,441	158,064	-.2	-1.0	8,402	35,267	-.4	.1
Wisconsin	103,901	369,067	2.2	-1.8	31,200	127,311	.2	-4.1
Wyoming	9,475	36,700	3.6	-8.1	975	4,467	-1.7	-4.6
Exhibit: Dist. of Columbia	5,261	24,231	.5	-1.9	1,939	8,954	-2.7	-6.9

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes: December 1986 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	4th quarter 1986 (thousand dollars)	12-month periods			4th quarter 1986 (thousand dollars)	12-month periods		
		Year ended Dec. 1986 (thousand dollars)	Percent change from—	Year ended Sept. 1986		Year ended Dec. 1986 (thousand dollars)	Percent change from—	Year ended Sept. 1986
United States, total ²	775,713	3,071,713	.3	-.2	17,699,788	69,724,860	2.2	5.5
Alabama	26,864	97,036	.8	3.4	247,014	852,019	7.2	17.0
Alaska	3,147	12,644	-5.2	-12.9	263	753	9.4	-7.6
Arizona	10,763	41,033	-.8	1.3	193,374	736,452	4.0	11.2
Arkansas	5,903	23,547	-.1	-3.3	133,257	516,274	2.4	6.8
California	35,190	129,870	-1.1	-2.8	2,904,764	11,990,815	3.4	7.0
Colorado	6,256	22,864	-1.6	-6.9	273,789	970,353	.8	2.8
Connecticut	8,815	31,869	-3.3	-4.4	91,110	351,588	14.3	13.7
Delaware	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Florida	115,059	443,103	1.7	3.0	(X)	(X)	(X)	(X)
Georgia	27,165	114,475	1.2	2.4	516,844	2,026,977	2.1	11.5
Hawaii	8,994	42,525	(NA)	(NA)	133,209	487,511	3.7	8.0
Idaho	2,238	9,251	.3	.4	66,784	263,890	.9	1.4
Illinois	18,472	69,100	-.4	-1.9	641,042	2,736,058	.6	5.9
Indiana	10,039	41,255	-6.4	-8.7	305,637	1,353,910	.2	2.1
Iowa	2,964	13,890	-9.4	-11.7	211,944	860,474	.8	1.6
Kansas	11,616	45,333	1.4	3.0	148,566	590,081	1.5	-4.5
Kentucky	12,066	48,693	-.1	.1	226,507	836,326	2.3	4.7
Louisiana	12,748	53,249	-3.2	-22.3	132,548	456,036	-1.8	-18.7
Maine	8,437	31,463	1.8	-.8	93,982	356,980	2.8	12.5
Maryland	7,389	28,143	.0	-.7	497,349	1,995,771	1.7	8.3
Massachusetts	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan	21,672	86,781	-2.2	-6.9	976,280	3,407,313	4.6	7.9
Minnesota	12,204	48,478	-3.0	-8.1	585,418	1,988,923	1.9	-10.0
Mississippi	7,870	35,074	1.1	6.6	84,759	270,561	2.3	.9
Missouri	6,584	24,240	-.7	-2.9	281,888	1,155,286	1.5	4.5
Montana	3,380	14,022	-1.5	-.5	43,691	173,162	.5	-5.6
Nebraska	3,470	15,006	-1.1	8.2	83,564	359,140	1.3	10.1
Nevada	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Hampshire	1,532	11,047	.2	13.3	3,927	25,502	-.1	-9.0
New Jersey	16,524	55,575	-4.8	-6.7	573,395	2,201,999	4.4	8.7
New Mexico	4,434	17,917	-.2	-1.6	68,484	132,719	19.2	39.6
New York	39,675	154,677	-2.0	-6.4	3,048,009	11,900,832	2.3	5.6
North Carolina	32,107	130,987	.8	5.1	663,282	2,317,665	3.9	10.2
North Dakota	1,339	5,534	-6.2	-7.7	6,740	69,625	-5.6	-7.4
Ohio	15,883	68,561	-1.5	-2.5	681,563	2,821,169	1.6	1.1
Oklahoma	12,818	53,257	.7	16.5	169,113	677,742	-1.0	-7.7
Oregon	2,731	11,041	.4	.6	366,047	1,224,489	2.9	-9.5
Pennsylvania	40,927	136,652	-.1	2.6	552,627	2,649,156	-.5	.0
Rhode Island	2,216	7,403	1.2	-5.2	81,612	296,354	1.7	4.3
South Carolina	23,960	103,614	-.5	1.4	285,422	944,773	1.4	7.8
South Dakota	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
Tennessee	15,326	60,640	.2	-.1	8,373	69,779	3.5	8.3
Texas	79,772	341,937	-1.7	-3.5	(X)	(X)	(X)	(X)
Utah	1,810	12,103	-16.3	-26.4	121,822	522,252	1.8	17.0
Vermont	3,843	14,780	-.5	2.7	47,221	170,585	5.0	12.5
Virginia	22,421	96,014	-.8	2.2	615,685	2,250,408	1.5	9.6
Washington	25,531	102,015	-.4	-2.1	(X)	(X)	(X)	(X)
West Virginia	1,470	6,676	-.3	-1.1	112,900	440,957	2.9	6.3
Wisconsin	10,565	40,838	.9	-9.1	546,183	2,260,313	.7	9.2
Wyoming	324	1,360	-4.8	-5.9	(X)	(X)	(X)	(X)
Exhibit: Dist. of Columbia	1,518	7,912	.2	18.0	103,873	449,866	.4	4.5

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1986 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	4th quarter 1986 (thousand dollars)	12-month periods			4th quarter 1986 (thousand dollars)	12-month periods		
		Year ended Dec. 1986 (thousand dollars)	Percent change from—	Year ended Sept. 1986		Year ended Dec. 1986 (thousand dollars)	Percent change from—	Year ended Sept. 1986
United States, total ²	4,560,397	19,426,351	4.7	7.5	1,980,519	8,477,213	2.1	6.7
Alabama	27,862	155,575	-.7	-24.4	25,066	86,700	-20.5	-21.3
Alaska	26,089	94,991	-18.9	-58.7	6,236	23,103	23.5	67.4
Arizona	51,704	178,422	.7	-7.0	42,197	181,608	2.5	11.9
Arkansas	15,394	109,432	-.2	-11.6	13,240	76,458	.3	5.4
California	1,045,975	4,022,211	4.3	6.3	236,932	778,604	10.9	20.8
Colorado	16,747	110,797	-1.8	2.2	16,025	70,884	-.3	-1.8
Connecticut	120,575	632,357	-3.2	8.2	31,647	120,398	.4	1.5
Delaware	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Florida	136,464	599,635	3.6	23.7	101,232	405,739	.3	1.8
Georgia	68,911	441,341	2.2	-.3	7,739	83,883	.2	8.7
Hawaii	10,042	54,671	12.0	14.5	4,223	17,221	2.1	44.9
Idaho	6,286	46,896	7.2	10.1	8,060	33,906	.0	2.7
Illinois	205,684	909,874	7.0	17.1	129,224	608,506	.9	3.5
Indiana	111,681	193,358	-6.3	10.8	10,714	139,185	.7	15.0
Iowa	48,804	149,702	8.5	-5.6	34,167	177,839	2.1	15.8
Kansas	31,489	151,020	-2.9	-5.2	17,401	79,614	.4	-.8
Kentucky	74,950	261,715	10.1	21.5	33,590	113,043	14.6	15.9
Louisiana	67,607	266,283	6.9	-3.6	13,613	62,993	.9	1.7
Maine	12,449	57,597	1.9	9.7	12,719	51,377	2.1	5.4
Maryland	42,809	244,531	-3.2	-3.0	19,780	123,589	14.5	21.7
Massachusetts	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan	604,156	1,764,606	16.1	23.2	71,068	334,427	2.1	6.3
Minnesota	102,040	409,012	11.7	15.8	63,365	264,267	-.9	.7
Mississippi	29,243	125,490	16.8	32.4	24,075	63,625	11.0	9.8
Missouri	65,977	208,237	19.1	28.4	39,585	196,656	2.3	4.1
Montana	2,948	52,788	-7.6	-1.4	6,192	34,564	2.5	20.4
Nebraska	13,680	58,981	6.3	9.9	9,763	52,610	.8	-.6
Nevada	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
New Hampshire	25,422	118,369	3.6	12.5	11,446	39,422	-13.4	-8.6
New Jersey	247,343	970,349	.9	1.6	71,653	333,078	-.1	5.6
New Mexico	17,332	100,912	16.9	94.1	13,695	41,840	14.6	16.4
New York ³	469,152	2,058,549	5.7	9.3	125,000	460,084	2.6	-7.9
North Carolina	111,296	550,381	4.4	8.0	44,415	231,661	1.9	4.4
North Dakota	3,538	50,832	-4.2	-12.0	4,873	33,026	-1.9	-4.2
Ohio	4,569	452,393	.4	-3.1	72,743	350,611	.3	-.2
Oklahoma	2,676	99,288	-1.0	-2.4	45,816	246,469	-7.4	6.1
Oregon	22,878	154,069	-2.2	-5.7	46,641	179,628	3.7	16.5
Pennsylvania	214,829	1,006,188	2.0	2.2	100,307	445,254	-.6	4.7
Rhode Island	20,234	80,449	-4.1	-6.2	7,437	26,917	1.0	9.5
South Carolina	36,612	183,040	-1.5	5.7	14,395	75,228	-6.2	19.3
South Dakota	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tennessee	50,499	271,794	.6	-.3	21,583	141,049	-.3	1.5
Texas	(X)	(X)	(X)	(X)	168,955	714,160	2.1	14.0
Utah	4,219	54,137	-17.3	-17.0	6,196	35,564	-1.0	.4
Vermont	8,037	34,820	12.5	9.1	5,901	31,155	1.2	7.4
Virginia	62,404	284,346	-.4	-3.9	75,137	245,618	14.9	20.3
Washington	(X)	(X)	(X)	(X)	43,629	154,233	5.4	10.0
West Virginia	14,423	86,418	1.7	-2.4	14,220	67,725	2.2	5.7
Wisconsin	120,668	502,763	21.0	26.0	32,303	139,641	.0	1.1
Wyoming	(X)	(X)	(X)	(X)	7,871	30,604	2.2	-8.0
Exhibit: Dist. of Columbia	39,026	158,980	5.4	34.4	3,971	17,357	.3	.3

- Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Includes taxes collected for the five dependent transportation districts.⁴Reflects change in collection cycle.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Corporation net income tax. Basis of tax changed for 1985 tax year.

ALASKA

Motor vehicle and operators' license tax. Registration fees increased effective September 1, 1986.

ARIZONA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents effective January 1, 1986.

COLORADO

Motor fuel sales tax. Tax rate increased from 12 to 18 cents per gallon effective July 1, 1986.

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

DELAWARE

Motor vehicle and operators' license tax. Several fees and licenses increased effective in fiscal year 1986.

FLORIDA

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

Motor vehicle and operators' license tax. New fees imposed on commercial vehicles effective June 18, 1985.

HAWAII

Motor fuel sales tax. Tax rate increased from 8.5 to 11 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective October 1, 1985.

IDAHO

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective April 1, 1986.

ILLINOIS

Tobacco product sales tax. Tax rate increased effective December 1, 1985.

IOWA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective January 1, 1986.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 11 cents per gallon.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 15 cents per gallon.

Corporation net income tax. Tax rate increased effective August 1, 1985.

LOUISIANA

Alcoholic beverage sales tax. Tax on retail sale of alcohol repealed effective January 1, 1986.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

MARYLAND

Motor vehicle and operators' license tax. Staggered registration implemented March 1, 1986.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 11 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

MISSISSIPPI

Tobacco product sales tax. Tax rate increased effective June 1, 1985.

Corporation tax net income tax. Basis of tax adjusted for the 1986 tax period.

MONTANA

Motor vehicle and operators' license fee. Fees increased effective July 1, 1985.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 16.7 cents per gallon.

Tobacco product sales tax. Tax rate increased effective March 1, 1986.

NEW HAMPSHIRE

Motor fuel sales tax. Regional fuel tax agreement implemented July 1, 1985.

NEW MEXICO

Individual income tax. Tax rate increased effective January 1, 1986.

Corporation net income tax. Basis of tax changed effective January 1, 1986.

NEW YORK

Motor fuel sales tax. Tax rate increased from 15.9 to 16.1 cents per gallon effective January 1, 1986.

OKLAHOMA

Motor vehicle and operators' license tax. Various motor vehicle fees and registrations increased effective July 1, 1985.

OREGON

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 15 cents per gallon.

SOUTH CAROLINA

Motor vehicle and operators' license fees. Several licenses and fees increased effective June 18, 1986.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 13 cents per gallon.

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective June 1, 1986.

UTAH

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

Individual income tax. Surtax imposed for the 1986 tax year.

VIRGINIA

Motor vehicle and operators' license tax. Various fees increased effective July 1, 1986.

WASHINGTON

Tobacco product sales tax. Tax rate increased effective April 1, 1986.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 17.5 cents per gallon.

DISTRICT OF COLUMBIA

Corporation net income tax. Tax rate increased effective October 1, 1984.

Appendix B. Social Insurance Taxes and Contributions for Fourth Quarter and Prior Periods

(Millions of dollars)										
Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment insurance act contributions	
Quarters										
1986:										
4th quarter	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69	
3d quarter	67,755	44,278	4,278	12,440	1,128	10	4,722	.846	53	
2d quarter	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52	
1st quarter	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57	
1985:										
4th quarter	59,350	39,853	3,903	10,572	1,209	10	3,141	602	60	
3d quarter	66,747	44,173	4,297	11,604	1,181	12	5,174	247	59	
2d quarter	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55	
1st quarter	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60	
1984:										
4th quarter	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61	
3d quarter	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62	
2d quarter	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60	
1st quarter	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40	
1983:										
4th quarter	47,819	30,579	3,992	8,623	1,061	9	2,770	744	41	
3d quarter	51,796	32,297	4,194	8,976	1,159	11	4,115	1,005	41	
2d quarter	61,258	37,935	3,733	10,065	1,033	9	6,785	1,659	39	
1st quarter	48,014	30,342	5,399	8,661	1,102	9	1,472	986	43	
12 Months Ending										
December 1986	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231	
September 1986	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222	
June 1986	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228	
March 1986	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231	
December 1985	268,287	175,115	16,975	45,985	4,676	41	19,991	5,270	234	
September 1985	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235	
June 1985	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238	
March 1985	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243	
December 1984	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223	
September 1984	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203	
June 1984	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182	
March 1984	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161	
December 1983	208,887	131,153	17,318	36,325	4,355	38	15,140	4,394	164	